

ANNUAL REPORT

of the

SELECTMEN

AND OTHER TOWN OFFICERS

of

LEBANON, N. H.

For the Year Ending December 31

1952

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For the Year Ending December 31

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TOWN OFFICERS

1952

Moderator—Ernest R. Coutermash

Town Clerk—Irene C. Forrest

Selectmen—William D. Dubuque, Chairman; Charles W. Goss and George H. Edson

Highway Agent—Chauncey B. Herrin

Tax Collector—Milo L. Knight — Bert P. Shores

Town Treasurer—Harold J. Townsend

Health Officer—George U. L. Leavitt

Milk Inspector—W. B. Mowers

Town Agent—William J. Murphy

Chief of Police—Clarence W. Wright

Police Officers—Clayton S. Roy, Raymond C. Roy, Floyd M. Lackey, Myrl R. Eaton, Clarence Hastings, Henry Leavitt

Special Officers—William B. Harriman, George U. L. Leavitt, Clifton Barden, Ralph Ricard, Lucien White, Carroll Putnam

Judge of Municipal Court—Mark E. Powers

Special Justice—S. Lane Dwinell

Probation Officer—Ernest P. Conlon

Clerk of Municipal Court—Ernest P. Conlon

Dog Constable—Any regular police officer

Supervisors of Checklist—Bert P. Shores, J. Daniel Porter,
William N. Allan

Trustees of Trust Funds—Milo L. Knight, Bert P. Shores,
J. Daniel Porter

Trustees of the Public Library—Clifton C. Waldo, Helen
Billings, Arthur W. Burnham, Mary E. Hough,
C. Elbert Dole, Erald B. Harrison

Cemetery Committee—William D. Dubuque, Charles W.
Goss, George H. Edson, Maude B. Marston, S.
E. Lamotte

Treasurer of the Cemetery Committee—Maude B. Marston

Surveyor of Wood and Lumber—W. B. True

Fence Viewers—Elmer O. Hall, Howard C. Townsend

Budget Committee—Jerold M. Ashley, John L. Brown,
Harold C. French, Robert B. Harrison, Daniel
H. Brown, Stanley M. Currier, Sargent H.
Daniels, Lane Dwinell, Ernest W. Berry, Francis
A. Sargent, Frank S. Fifield, Stanley S. Jackson

WARRANT FOR THE ANNUAL MEETING

MARCH 10, 1953

STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Lebanon qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said Town on the second Tuesday of March next at 9:30 o'clock in the forenoon to act on the following subjects: said meeting to be held open until six o'clock in the afternoon.

First To see if the Town will vote to accept the report of the Budget Committee and vote to adopt their recommendations as printed.

Second To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

Third To see if the Town will vote to petition the State Tax Commission to have an audit made by the Municipal Accounting Division.

Fourth To see if the Town will vote to purchase from the Northern Railroad the land upon which the West Lebanon Primary School, the West Lebanon Fire Station and the West Lebanon Library are situated, for a sum not to exceed \$100.00; and to authorize the Selectmen to convey by deed a parcel of said land to the West Lebanon Fire Precinct, a parcel of said land to the West Lebanon Library Association and a parcel of said land to the Lebanon School District, or act thereon.

Fifth To see if the Town will vote to raise and appropriate the sum of \$8,700.00 for the purpose of building a new ski jump, or act thereon.

Sixth To see if the Town will vote to authorize and direct the Selectmen to enter into a written lease with Connecticut Valley Airways, Inc., for a period of twenty years with an option of renewal for a further period of ten years under such terms and conditions as the Selectmen may deem satisfactory, or act thereon.

Seventh To choose a Selectman for the ensuing three years.

Eighth To choose a Town Clerk, a Tax Collector, Overseer of the Poor, Treasurer, a Highway Agent and a Chief of Police for the ensuing year.

Ninth To choose two Library Trustees for the ensuing three years.

Tenth To choose a Trustee to administer the Trust Funds for the ensuing three years.

Eleventh To choose four members to act on the Budget Committee for the ensuing three years.

Twelfth To bring in your ballots on the following question—"Shall the provisions of Chapter 171 A of the Revised Laws relative to playing games of Beano be adopted in this town?"

Thirteenth To transact any other business that may properly come before the meeting.

Given under our hands and seal this 21st day of February, 1953.

WILLIAM D. DUBUQUE
CHARLES W. GOSS
GEORGE H. EDSON
Selectmen of Lebanon, N. H.

A true copy of Warrant, attest:

WILLIAM D. DUBUQUE
CHARLES W. GOSS
GEORGE H. EDSON
Selectmen of Lebanon, N. H.

BUDGET OF THE TOWN OF LEBANON, NEW HAMPSHIRE

Estimates of Revenue and Expenditures for the Ensuing Year
January 1, 1953 to December 31, 1953
Compared with

Estimated and Actual Revenue, Appropriations and Expenditures
of the Previous Year January 1, 1952 to December 31, 1952

PURPOSES OF EXPENDITURES	Appropriations	Actual	Appropriations	Approved. Submitted w/out
	Previous Year 1952	Expenditures Previous Year 1952	Recomm'd By Budget Com. 1953	Recom'd Of Budget Com. 1953
General Government:				
Town Officers' Salaries	\$ 8,950.00	\$ 8,700.00	\$ 8,950.00	
Town Officers' Expenses	7,500.00	7,145.56	7,500.00	
Town Clerk Fees	2,500.00	2,426.55	2,500.00	
Election & Registration Expenses	1,200.00	1,279.96	550.00	
Municipal Court Expenses	2,100.00	2,059.98	2,100.00	
Expenses Town Hall and Other Town Bldgs.	19,000.00	19,045.46	20,000.00	
General Expenses	4,000.00	3,748.56	4,000.00	
Protection of Persons and Property:				
Police Department	29,000.00	28,042.69	30,300.00	
Fire Department	500.00	377.50	500.00	
Moth Extermination—Blister Rust	400.00	400.00	300.00	
Civil Defense	1,000.00	23.50	1,000.00	
Repairs to Town Hall	2,650.00	2,048.50	1,100.00	
Health:				
Health Department, Including				
Hospitals	7,000.00	6,618.50	5,500.00	
Milk Inspection	300.00	300.00	300.00	
Vital Statistics	200.00	118.50	200.00	
Sewer Maintenance	5,250.00	4,985.29	5,250.00	
Town Dump	1,200.00	1,104.75	1,300.00	
Visiting Nurse	1,000.00	1,000.00	1,000.00	
Highways and Bridges:				
Town Maintenance—Summer	40,000.00	42,513.80	44,000.00	
Town Maintenance—Winter	34,000.00	38,910.09	34,000.00	
Street Lighting	16,500.00	16,333.38	18,600.00	
Town Road Aid	1,021.62	1,021.62	1,020.13	
Sidewalk Maintenance	5,250.00	3,702.54	6,750.00	

Libraries:			
Lebanon	3,000.00	3,000.00	3,000.00
West Lebanon	2,000.00	2,000.00	2,000.00
Public Welfare:			
Town Poor	18,000.00	14,445.28	18,000.00
Old Age Assistance	24,850.00	18,635.26	25,700.00
Work Relief	2,000.00	1,212.63	2,000.00
Patriotic Purposes:			
Memorial Day and Veterans'			
Associations	300.00	221.00	250.00
Veterans Foreign Wars			600.00
Recreation:			
Parks and Playgrounds Incl.			
Band Concerts — Lebanon	3,500.00	4,004.31	3,500.00
— West Lebanon	1,500.00	1,500.00	2,500.00
Public Service Enterprises:			
Municipally Owned Water			
and Electric Utilities			\$13,680.00
Cemeteries—Lebanon	4,500.00	4,500.00	4,500.00
— West Lebanon	1,200.00	1,200.00	1,200.00
Airports			
Maintenance	5,000.00	3,530.28	5,500.00
Construction	2,500.00	33,572.42	5,851.44
Unclassified:			
Damages and Legal Expenses,			
Incl. Dog Damage	1,000.00	398.94	1,000.00
Advertising and Regional			
Associations—Dartmouth-			
Lake Sunapee	500.00	500.00	300.00
Interest:			
On Temporary Loans	1,125.00	1,003.17	1,125.00
On Long Term Notes	2,800.00	1,672.98	3,300.00
Highways and Bridges:			
Sidewalk Construction	1,700.00	1,274.00	1,500.00
Sewer Construction	10,000.00	10,252.63	10,000.00
Urban Highway Project	6,460.00	35,733.98	6,620.00
New Equipment	8,000.00	37,920.38	11,000.00
Payment on Principal of Debt:			
Long Term Notes Garage	22,800.00	22,800.00	7,186.00
TOTAL EXPENDITURES	\$313,256.62	\$391,283.99	\$313,352.57
			\$13,680.00

SOURCES OF REVENUE	Estimated Revenue Previous Year 1952	Actual Revenue Previous Year 1952	Estimated Revenue Ensuing Year 1953
From State:			
Interest and Dividends Tax	\$ 8,500.00	\$ 9,974.12	\$ 8,500.00
Railroad Tax	16,000.00	19,684.97	16,000.00
Savings Bank Tax	500.00	582.69	500.00
Airport Construction			3,851.44
From Local Sources			
Except Taxes:			
Dog Licenses	1,000.00	1,024.20	1,000.00
Business Licenses, Permits and Filing Fees	1,000.00	1,620.00	1,000.00
Fines & Forfeits, Municipal Court	1,500.00	1,800.00	1,500.00
Rent of Town Hall and Other Buildings	10,500.00	11,049.00	10,500.00
Lebanon Improvement Society	5,000.00	5,000.00	5,000.00
Airport Revenue	4,500.00	5,151.66	4,500.00
Motor Vehicle Permit Fees	21,000.00	28,025.75	24,000.00
Cash Surplus			21,840.77
From Local Taxes Other Than Property Taxes:			
(a) Poll Taxes—Regular @ \$2	6,500.00	6,571.00	6,500.00
(b) National Bank Stock Taxes	950.00	950.00	950.00
TOTAL REVENUES FROM ALL SOURCES EXCEPT PROPERTY TAXES	\$76,950.00	\$ 91,433.39	\$105,642.21
AMT. TO BE RAISED BY PROP. TAXES			207,710.36
TOTAL REVENUES	* * *	* * *	\$313,352.57

SUMMARY INVENTORY OF VALUATION

Land and Buildings (Exclusive of Growing Wood and Timber)		\$ 7,799,100.00
Electric Plants	Dam 2	3,295,750.00
Horses, Asses and Mules	84	4,585.00
Cows	995	120,010.00
Other Neat Stock	119	11,010.00
Sheep and Goats	128	2,810.00
Fowls	9,525	9,525.00
Fur-Bearing Animals	30	900.00
Boats and Launches	5	1,550.00
Portable Mills and Road Machinery, etc.		34,050.00
Wood, Lumber, etc.		15,750.00
Gasoline Pumps and Tanks		17,320.00
Stock in Trade		1,795,300.00
Mills and Machinery		347,550.00
 Total Gross Valuation		
Before Exemptions Allowed		\$13,455,210.00
Less: Soldiers' Exemptions and Exemptions to Blind		385,920.00
 Net Valuation on which Tax Rate is Computed		\$13,069,290.00

Electric and Gas Utility Companies

Name of Company	Electric Plant	Stock in Trade
Granite State Electric Co.	\$ 757,000.00	10,500.00
New England Power Co.	2,538,750.00	
	<hr/>	
	\$3,295,750.00	

Amount of property valuation exempted to veterans	400	\$384,920.00
Amount of property valuation exempted to blind	1	1,000.00
Number of inventories distributed 2100 plus		

Number of inventories returned	1800
Number of veterans who received property exemption	400
Number of veterans exempted from poll tax	1127

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

August 14, 1952

WILLIAM D. DUBUQUE
CHARLES W. GOSS
GEORGE H. EDSON
Selectmen of Lebanon, N. H.

**STATEMENT OF APPROPRIATIONS
AND TAXES ASSESSED**

For the Tax Year 1952

Appropriations:

Town Clerk's Fees	\$ 2,500.00
Town Officers Salaries	8,950.00
Town Officers Expenses	7,500.00
Town Officers Retirement	500.00
Election & Registration Expenses	1,200.00
Municipal Court Expenses	2,100.00
Town Hall & Buildings Maintenance	19,000.00
Police Department	29,000.00
Fire Department	500.00
Civilian Defense	1,000.00
Blister Rust—Moth Extermination	400.00
Health Department	\$ 500.00
Hospitals	6,500.00
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Town Dump	7,000.00
Vital Statistics	1,200.00
Town Road Aid	200.00
Bridges	1,021.62
Town Maintenance—Summer	\$40,000.00
—Winter	34,000.00
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Repairs to Town Hall	74,000.00
Long Term Notes—Garage	2,650.00
Long Term Notes—	22,800.00
Urban Highway Project	6,460.00
Long Term Notes—Airport Lights	2,500.00
Milk Inspection	300.00
Dartmouth-Lake Sunapee	500.00
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Sidewalk Construction	800.00
Street Lighting	1,700.00
Sewers—Maintenance	16,500.00
—Construction	\$5,250.00
	<hr/>
	10,000.00
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	15,250.00

Visiting Nurse	1,000.00	
Dog Damage	1,000.00	
		2,000.00
New Equipment		8,000.00
Libraries—Lebanon	3,000.00	
—West Lebanon	2,000.00	
		5,000.00
Old Age Assistance		24,850.00
Public Relief—Town Poor	18,000.00	
—Work Relief	2,000.00	
		20,000.00
Memorial Day, Vet. Assoc.,		
Old Home Day		300.00
Parks & Playgrounds inc.		
Band Concerts		
Lebanon	2,800.00	
West Lebanon	1,500.00	
Band Concerts	700.00	
		5,000.00
Interest on Temp. Loans		1,125.00
Cemeteries—Lebanon	4,500.00	
— West Lebanon	1,200.00	
		5,700.00
Airports—Maintenance	5,000.00	
Sidewalk Maintenance	5,250.00	
		10,250.00
General Expense		4,000.00
Int. on Long Term Notes		2,800.00
County Tax		28,397.86
School Tax		332,614.80
Total Town & School Appropriations		\$699,769.28

Less: Estimated Revenues and Credits:

Interest and Dividends Tax	9,974.12
Railroad Tax	18,251.66
Savings Bank Tax	536.99

Reimbursement a/c Exemption of Growing Wood and Timber	668.52
Motor Vehicle Permit Fees	21,000.00
Dog Licenses	1,000.00
Business Licenses and Permits	1,000.00
Fines & Forfeits—Municipal Court	1,500.00
Rent of Town Hall	10,500.00
Cash Surplus	49,570.08
Other Revenue:	
Town Maintenance	3,000.00
Lebanon Improvement Society	5,000.00
Airport	4,500.00
 Total Revenues and Credits	 \$126,501.37
 Plus Overlay	 573,267.91
	9,230.85
 Net Amount to be raised by Taxation	 \$582,498.76
Less: 3250 Poll Taxes at \$2.00	6,500.00
National Bank Stock Taxes	950.00
 Amount to be raised by property taxes on which tax rate is to be figured	 7,450.00
 Taxes to be Committed to Collector:	 \$575,048.76
Property Taxes	\$575,048.76
Poll Taxes at \$2.00	6,500.00
National Bank Stock Taxes	950.00
Precinct Taxes	45,383.78
 Total Taxes to be Committed	 \$627,882.54

Tax Rates

Town	4.40
Lebanon Center Precinct	.44
West Lebanon Precinct	.30

Precincts:

Name	Valuation	Taxes	Rate
Lebanon Center Precinct	\$7,199,160.00	\$31,676.30	\$.44
West Lebanon Precinct	\$4,569,160.00	\$13,707.48	\$.30

R E P O R T
of an audit and examination
of the accounts
of the
TOWN OF LEBANON
for the fiscal year ended December 31, 1952
Made by
THE DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
December 9 - 11, 1952
January 21, - 27, 1953
DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

January 30, 1953

Board of Selectmen
Lebanon, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Town of Lebanon for the fiscal year ended December 31, 1952, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the audit and examination were the accounts and records of the board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Library Trustees and Library Treasurer, Lebanon and West Lebanon Cemetery Associations and the Municipal Court.

FINANCIAL STATEMENTS

Comparative Balance Sheets — December 31, 1951 - December 31, 1952: (Exhibit A-1)

Comparative Balance Sheets for the fiscal years ended December 31, 1951 and December 31, 1952, are presented in Exhibit A-1. As indicated therein, the financial condition of the Town changed from a Surplus of \$27,286.68 to a Net Debt of \$5,326.07, during 1952.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

Decreases in Surplus (Increases in Net Debt)

Cash Surplus Used to Reduce

Tax Rate	\$49,570.08
Long Term Notes Issued	49,920.38
Tax Liens Transferred to Tax Deeds	371.87
Increase in Accounts Payable	2,059.85
Decrease of Assets	155.00
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	\$102,077.18

Increases in Surplus (Decreases in Net Debt)

Long Term Notes Paid	\$25,300.00
Budget Surplus	44,164.43
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	69,464.43

Change in Financial Condition	<hr/> \$ 32,612.75
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Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues: (Exhibits A-3 & A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1952, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net unexpended balance of appropriations of \$21,442.23, plus a revenue surplus of \$22,722.20, resulted in a net budget surplus of \$44,164.43.

Summary of Receipts and Expenditures: (Exhibit B-1)

A summary of receipts and expenditures for the fiscal year ended December 31, 1952, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1952, is indicated in Exhibit B-2.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

GENERAL COMMENTS

Current Surplus:

The current surplus position of the Town was maintained in 1952, as indicated by the following statement:

	Dec. 31, 1951	Dec. 31, 1952
Total Assets	\$223,133.22	\$209,656.98
Total Current Liabilities	156,360.54	150,876.67
Current Surplus	\$ 66,772.68	\$ 58,780.31

It is noted that the maintenance of the current surplus in 1952 was accomplished notwithstanding the fact that \$49,570.08 of the 1951 cash surplus was used to reduce the 1952 tax rate.

Taxes Assessed in Excess of Budgetary Requirements:

As indicated by Exhibit A-4, "Taxes Assessed in Excess of Budgetary Requirements" amounted to \$1,353.88, and "Added Taxes", \$687.71. These two items which totalled \$2,041.59, were comprised almost entirely of poll taxes. Taxes included in the original warrant committed to the Collector exceeded by \$1,353.88 the amount included in the budget estimate which was used in determining the 1952 tax rate. The added taxes of \$687.71 were added to the Collector's list after the commitment of the original warrant.

It is recommended in this connection that the amount of poll taxes which is used in determining the tax rate be based upon the actual inventory of polls rather than on an estimated basis as has been the practise.

Tax Accounts:

The accounts of the Tax Collector Bert P. Shores were audited for the period from June 23rd to December 31st, 1952, and Exhibits C-1 and C-2 reflect the activity in these accounts during this period.

The accounts of former Tax Collector Milo L. Knight were audited as of June 23, 1952, a report of which audit was made to your Board on July 14, 1952.

Conclusion:

The accounts of all town officials which we examined were found in good condition and the accounting and financial procedure conformed to the prescribed methods and procedure.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Lebanon for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER

Director

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Herbert E. Hunt, Auditor

Robert W. Flanders, Accountant

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Concord, New Hampshire

January 30, 1953

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Lebanon for the fiscal year ended December 31, 1952, and found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the Town, together with the results of operations for the fiscal year ended December 31, 1952.

Respectfully submitted,

HAROLD G. FOWLER

Director

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Herbert E. Hunt, Auditor

Robert W. Flanders, Accountant

TOWN OF LEBANON

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EXHIBITS:

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- A-1—Comparative Balance Sheets
- A-2—Analysis of Change in Financial Condition
- A-3—Comparative Statement of Appropriations and Expenditures
- A-4—Statement of Estimated and Actual Revenues

Treasurer:

- B-1—Classified Summary of Receipts and Expenditures
- B-2—Summary of Receipts, Expenditures and Proof of Balance
- B-3—Summary of Charges to General Expense Appropriation

Tax Collector:

- C-1—Summary of Warrants
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E-1—Summary of Trust Fund Principal, Income and Investments

E-2—Trust Fund Income and Expenditures—Checking Account

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F —Summary of Receipts and Expenditures

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G —Summary of Receipts, Expenditures and Proof of Balance

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H-1—Financial Report of Public Library

H-2—Summary of Library Funds Held by Library Trustees

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I-1—Summary of Lebanon Cemetery Association Accounts

I-2—Summary of West Lebanon Cemetery Association Accounts

Surety Bonds:

J —Town Officers' Surety Bonds

EXHIBIT A.1

TOWN OF LEBANON

Comparative Balance Sheets

As of December 31, 1951 and December 31, 1952.

Assets	December 31, 1951	December 31, 1952
Cash:		
General Fund	\$199,414.32	\$165,152.44
In Hands of Tax Collector	2.00	
	<hr/>	<hr/>
		\$199,416.32
Uncollected Taxes:		
State Head Taxes—1952	\$ 2,295.00	\$ 3,565.00
State Head Taxes—1951	12,665.49	31,733.94
Property & Poll Taxes	320.00	2,013.82
	<hr/>	<hr/>
		15,280.49
		4,436.41
		<hr/>
Unredeemed Taxes		37,312.76
Capital Reserve Fund		3,191.78
(Sewer Construction)		
		<hr/>
Total Assets	4,000.00	4,000.00
Net Debt		
		<hr/>
Grand Total	\$223,133.22	\$214,983.05

EXHIBIT A-1 (Continued)

Liabilities	December 31, 1951	December 31, 1952
School District:		
Appropriation	\$ 90,000.00	\$ 97,345.00
Unexpended Balances of Appropriations:		
Town Construction—Bridge	\$20,000.00	\$ 28,336.50
Airport Construction	5,680.24	
Principal of Debt (Urban Highway)	12,443.50	3,194.52
	<hr/>	<hr/>
	38,123.74	31,531.02
Due Tax Collector:		
2% on Head Taxes Collected	434.41	
State of New Hampshire:		
State Head Taxes Collected	\$21,235.59	\$ 12,110.00
State Head Taxes Uncollected	1,920.00	3,565.00
Penalties Collected	50.50	54.50
	<hr/>	<hr/>
	23,206.09	15,729.50
Capital Reserve Fund		
(Sewer Construction)	4,000.00	4,000.00
Reserve for Future Loss a/c Yield Taxes	211.30	
Reserve for Excess Remittances a/c Head Taxes	385.00	2,271.15

Long Term Notes:

Garage Notes	\$29,986.00	\$ 7,186.00
Airport Lights & Paving Notes	9,500.00	7,000.00
New Equipment		29,920.38
Urban Aid		20,000.00
		<hr/>
	39,486.00	64,106.38
	<hr/>	<hr/>
Total Liabilities	\$195,846.54	\$214,983.05
Surplus	27,286.68	
	<hr/>	<hr/>
Grand Total	\$223,133.22	\$214,983.05

EXHIBIT A-2
TOWN OF LEBANON

Analysis of Change in Financial Condition
Fiscal Year Ended December 31, 1952

Surplus—December 31, 1951	\$27,286.68
Net Debt—December 31, 1952	5,326.07
Change in Financial Condition	\$32,612.75

Analysis of Change

Decreases in Surplus (Increases in Net Debt):

Cash Surplus Used to Reduce Tax Rate	\$49,570.08
Long Term Notes Issued	49,920.38
Taxes Deeded to Town	371.87
Increase in Accounts Payable	2,059.85
Decrease of Assets	155.00
	<hr/>
	\$102,077.18

Increases in Surplus (Decreases in Net Debt):

Long Term Notes Paid	\$25,300.00
Budget Surplus	44,164.43
	<hr/>
Change in Financial Condition	\$32,612.75

EXHIBIT A-3

TOWN OF LEBANON

**Comparative Statement of
Appropriations and Expenditures
Fiscal Year Ended December 31, 1952**

	Carried From 1951	Appropri- ations	Receipts and Reim- bursements	Total Amount Available	Expenditures	Unexpended	Balances Overdraft	Carried To 1953 Liabilities
Town Officers' Salaries	\$ 8,950.00	\$	\$ 8,950.00	\$ 8,700.00	\$ 250.00	\$ 250.00	\$	\$
Town Clerk's Fees	2,500.00		2,500.00	2,426.55			73.45	
Town Officers' Expenses	7,500.00		7,500.00	7,145.56			354.44	
Social Security & Retirement	500.00		500.00	174.93			325.07	
Election & Registration Expenses	1,200.00		1,200.00	1,279.96			79.96	
Municipal Court Expenses	2,100.00		2,100.00	2,059.98			40.02	
Expense of Other Town Buildings				19,000.00	19,045.46			793.98
Town Hall & Other Buildings				2,650.00	2,650.00		2,048.50	601.50
Repairs to Town Hall	2,650.00		2,650.00	29,140.00	28,042.69		1,097.31	
Police Department	29,000.00	140.00	29,000.00	500.00	377.50		122.50	
Fire Department	500.00		500.00	1,000.00	23.50		976.50	
Civilian Defense	1,000.00		1,000.00	400.00	400.00			
Blister Rust—Moth Extermination	400.00		400.00	500.00	118.50		381.50	
Health Department	500.00		500.00	6,500.00	6,500.00			
Hospitals, Clinics & Health Centers	6,500.00		6,500.00	1,000.00	1,000.00			
Visiting Nurse	1,000.00		1,000.00	300.00	300.00			
Milk Inspection	300.00		300.00	1,200.00	1,104.75		95.25	
Town Dump	1,200.00		1,200.00	200.00	118.50		81.50	
Vital Statistics	200.00		200.00					

EXHIBIT A-3 (Continued)

	Carried From 1951	Appropri- ations	Total Receipts and Reim- bursements	Amount Available	Expenditures	Unexpended	Balances Overdraft	Carried To 1953 Liabilities
Town Road Aid		1,021.62	1,021.62	1,021.62				
Town Maintenance — Summer		40,000.00		40,000.00	42,513.80		2,513.80	
— Winter		34,000.00		34,000.00	38,910.09		4,910.09	
Town Construction—Bridge	20,000.00	25,000.00		45,000.00	16,663.50			28,336.50
Street Lighting		16,500.00		16,500.00	16,333.38		166.62	
Sidewalk Maintenance		5,250.00		5,250.00	3,702.54		1,547.46	
Sidewalk Construction		1,700.00		1,700.00	1,274.00		426.00	
Sewer Maintenance		5,250.00		5,250.00	4,985.29		264.71	
Sewer Construction		10,000.00		172.33	10,172.33		10,252.63	
New Equipment		8,000.00		29,920.38	37,920.38		80.30	
Libraries — Lebanon		3,000.00		3,000.00	3,000.00			
— West Lebanon		2,000.00		2,000.00	2,000.00			
Old Age Assistance		24,850.00		374.66	25,224.66		18,635.26	6,589.40
Town Poor		18,000.00		18,000.00	14,445.28		3,554.72	
Work Relief		2,000.00		108.48	2,108.48		1,212.63	895.85
Memorial Day		300.00		300.00	221.00			79.00
Parks & Playgrounds — Lebanon		2,800.00		10.00	2,810.00		3,304.01	494.01
— West Lebanon		1,500.00			1,500.00		1,500.00	
— Band Concerts		700.00			700.00		700.00	
Cemeteries — Lebanon		4,500.00			4,500.00		4,500.00	
— West Lebanon		1,200.00			1,200.00		1,200.00	
Airport — Maintenance		5,000.00			5,000.00		3,530.28	1,469.72
— Construction							31,072.42	289.49
	5,680.24		25,681.67		31,361.91			

EXHIBIT A-4

TOWN OF LEBANON

**Statement of Estimated and Actual Revenues
Fiscal Year Ended December 31, 1952**

	Revenues	Estimated	Actual	Excess	Deficit
Interest & Dividends Tax		\$ 9,974.12	\$ 9,974.12	\$	\$ 1,433.31
Railroad Tax		18,251.66	19,684.97		45.70
Savings Bank Tax		536.99	582.69		
Reimbursement a/c Exemption of Growing Wood & Timber		668.52	2,888.37	2,219.85	
Motor Vehicle Permit Fees		21,000.00	28,399.37	7,399.37	
Dog Licenses		1,000.00	1,024.20	24.20	
Business Licenses & Permits		1,000.00	1,620.00	620.00	
Fines & Forfeits — Municipal Court		1,500.00	1,800.00	300.00	
Rent of Town Hall		10,500.00	11,049.00	549.00	
Cash Surplus		49,570.08	49,570.08		
Income—Highway Department		3,000.00	6,680.96	3,680.96	
—Airport		4,500.00	5,151.66	651.66	
Lebanon Improvement Society		5,000.00	5,000.00		
Added Taxes			687.71	687.71	
Taxes Assessed in Excess of Budgetary Requirements				1,353.88	1,353.88
1951 Head Taxes Collected				48.00	48.00
Interest on Taxes				857.97	857.97
Sale of Tax Deeded Property				632.74	632.74

Poll Tax Collection Fees	116.64	116.64
Sewer Maintenance	101.59	101.59
Miscellaneous Income	355.72	355.72
Town Poor	1,616.40	1,616.40
Bounties	27.50	27.50
	<hr/>	<hr/>
	\$126,501.37	\$149,223.57
	<hr/>	<hr/>
		\$ 22,722.20
		<hr/>

Budget Summary		
Unexpended Balances of Appropriations	\$ 30,524.83	
Overdrafts of Appropriations	9,082.60	<hr/>
		\$ 21,442.23
Net Unexpended Balance of Appropriations		
Actual Revenues	\$149,223.57	
Estimated Revenues	126,501.37	<hr/>
		22,722.20
Revenue Surplus		
Net Budget Surplus		\$ 44,164.43

EXHIBIT B-1

TOWN OF LEBANON

Classified Summary of Receipts and Expenditures Fiscal Year Ended December 31, 1952

Receipts

Current Revenue:

From Local Taxes:

Property Taxes—Current Year	\$589,415.37
Poll Taxes—Current Year	6,571.00
National Bank Stock Tax	986.00
Yield Taxes	874.55
State Head Taxes	20,735.00

\$618,581.92

Property Taxes—Prior Years	11,897.71
Poll Taxes—Prior Years	476.00
Yield Taxes	160.00
Head Taxes	1,915.00
Interest & Fees Collected	974.61
Head Tax Penalties Collected	243.00
Tax Sales Redeemed	10,603.04

\$644,851.28

From State:

Interest & Dividend Tax	\$ 9,974.12
Savings Bank Tax	582.69
Railroad Tax	19,684.97
Bounties	27.50
State Aid—Airport Construction & Lighting Project	8,552.38
Reimbursement a/c Highway Department	3,567.32
Gas Tax Refunds	1,073.75
Reimbursement a/c Head Taxes	232.24
Reimbursement a/c Old Age Assistance	374.66

44,069.63

From Local Sources, Except Taxes:

Dog Licenses	\$ 1,024.20
Business Licenses, Permits & Filing Fees	1,645.00
Municipal Court—Fines & Forfeits	1,800.00
Rent of Town Hall	11,049.00

Income from Departments:

Highway Department	\$2,039.89
Sewer Department	101.59
Police Department	140.00
Work Relief	108.48
Urban Aid	25.00
Parks & Playgrounds	10.00
Airport	5,151.66
	<hr/>
	7,576.62
Reimbursement a/c Town Poor	1,616.40
Registration of Motor Vehicles	28,399.37
	<hr/>
	\$ 53,110.59

Receipts Other Than Current Revenue:

Temporary Loans	\$125,000.00
Long Term Notes	49,920.38
Lebanon Improvement Society	5,000.00
Sale of Tax Deeded Property	632.74
Federal Aid—Airport Construction & Lighting Project	17,129.29

Refunds:

Sewer Construction	\$ 172.33
Interest on Temporary Loans	73.95
Telephone	83.48
	<hr/>
Miscellaneous Income—Taxi Rent	329.76
	<hr/>
Total Receipts	\$ 198,027.17
Balance—January 1, 1952	199,414.32
	<hr/>
Grand Total	\$1,139,472.99

Expenditures

General Government:

Town Officers' Salaries	\$ 8,700.00
Town Clerk's Fees	2,426.55
Town Officers' Retirement	174.93
Town Officers' Expenses	7,145.56
Election & Registration	1,279.96
Municipal Court	2,059.98

Town Hall & Other Town Buildings:

Town Hall	\$ 19,045.46
Other Town Buildings	793.98
	19,839.44
Town Hall Repairs	2,048.50
General Expenses	3,748.56
	47,423.48

Protection of Persons & Property:

Police Department	\$ 28,042.69
Fire Department	377.50
Civilian Defense	23.50
Moth Extermination & Blister Rust	400.00
Damage by Dogs	398.94
	29,242.63

Health:

Health Department	\$ 118.50
Hospitals	6,500.00
Visiting Nurse	1,000.00
Milk Inspection	300.00
Vital Statistics	118.50
Sewer Maintenance	4,985.29
Town Dump	1,104.75
	14,127.04

Highways & Bridges:

Town Road Aid	\$ 1,021.62
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Town Maintenance:

Summer	\$ 42,513.80
Winter	38,910.09
	<hr/>
Sidewalk Maintenance	81,423.89
Street Lighting	3,702.54
Work Relief	16,333.38
	<hr/>
	1,212.63
	<hr/>
	103,694.06

Libraries:

Lebanon Library	\$ 3,000.00
West Lebanon Library	2,000.00
	\$ 5,000.00

Public Welfare:

Old Age Assistance	\$ 18,635.26
Town Poor	14,445.28
	<hr/>
	33,080.54

Patriotic Purposes:

Memorial Day	221.00
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Recreation:

Parks & Playgrounds:	
Lebanon	\$ 3,304.01
West Lebanon	1,500.00
	<hr/>
Band Concerts	\$ 4,804.01
	700.00
	<hr/>
	5,504.01

Public Service Enterprises:**Cemeteries:**

Lebanon	\$ 4,500.00
West Lebanon	1,200.00

Airport Maintenance	\$ 5,700.00
---------------------	-------------

	1,200.00
--	----------

	\$ 3,530.28
--	-------------

	9,230.28
--	----------

Unclassified:

Advertising & Regional Associations	\$ 500.00
Taxes Bought by Town	9,889.03

Refunds:

Head Tax — 1952	\$ 5.00
Poll Tax	2.00

	2.00
--	------

	7.00
--	------

	10,396.03
--	-----------

Interest:

Interest on Temporary Loans	\$ 1,003.17
Interest on Long Term Notes	1,672.98

	2,676.15
--	----------

Indebtedness:

Temporary Loans	\$125,000.00
Long Term Notes	25,300.00

	150,300.00
--	------------

New Construction & Improvements:

Urban Highway Project	\$ 35,733.98
Bridge Construction	16,663.50
New Equipment	37,920.38
Airport Construction	31,072.42
Sewer Construction	10,252.63
Sidewalk Construction	1,274.00

	132,916.91
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Payments to Other Governmental Divisions:

County Tax	\$ 28,397.86
State of New Hampshire—State Head Taxes	32,340.76

Precinct Taxes:

Lebanon	\$ 31,000.00
West Lebanon	13,500.00
	44,500.00
School District	325,269.80
	430,508.42
Total Expenditures	\$ 974,320.55
Balance—December 31, 1952	165,152.44
	1,139,472.99
Grand Total	\$1,139,472.99

EXHIBIT B-2
TOWN OF LEBANON

**Summary of Receipts, Expenditures and
Proof of Treasurer's Balance
Fiscal Year Ended December 31, 1952**

Balance—January 1, 1952	\$ 199,414.32
Receipts During Year	940,058.67
	<hr/>
Expenditures During Year	\$1,139,472.99
	974,320.55
	<hr/>
Balance—December 31, 1952	\$165,152.44

Proof of Balance

Balance in the National Bank of Lebanon—As Per Statement December 31, 1952	\$ 201,742.75
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Deposits Not Credited:

January 2, 1953	\$ 328.05
January 3, 1953	20,267.66
	<hr/>
	20,595.71
	<hr/>
Less: Outstanding Checks	\$ 222,338.46
	57,186.02
	<hr/>
Reconciled Balance—December 31, 1952	\$165,152.44

EXHIBIT B-3

TOWN OF LEBANON

Summary of Charges to General Expense Appropriation Fiscal Year Ended December 31, 1952

Item	Amount
Petty Cash—Selectmen's Office	\$ 75.00
Printing Town Reports	576.00
Other Printing & Advertising	375.97
Employees' Retirement—Town's Share	67.04
Legal Expense	537.88
Tax Commission Audit	357.99
Listing Poll Tax Warrant	275.00
Employment Survey	200.00
Typing Tax Bills	66.25
Transfers, Recording Deeds, Etc.	183.13
Dues—Tax Collectors' Association	3.00
—Assessors' Association	2.00
—N. H. Planning & Zoning Assoc.	5.00
Salary—Secretary,	
Trustees of Trust Funds	200.00
Books	121.03
Care of Clock	52.00
Clerical Help	390.63
Supplies	45.34
Employees' Banquet	195.00
Speaker	10.00
Flowers	10.30
	—————
	\$ 3,748.56

EXHIBIT C-1
TOWN OF LEBANON
Summary of Warrants
Period June 23 to December 31, 1952

DR.	Levies of			
	1952	1951	1950	1949
Uncollected Taxes —				
June 23, 1952:				
Property Taxes	\$ 167.50	\$ 28.00	\$ 61.88	
Poll Taxes	216.00		28.00	8.00
State Head Taxes	770.00			
Taxes Committed to Collector:				
Property Taxes	620,424.42			
Poll Taxes	7,826.00			
National Bank Stock Taxes	986.00			
State Head Taxes	24,355.00			
Yield Taxes	2,889.47			
Added Taxes:				
Property Taxes	249.60			
Poll Taxes	284.00	6.00		
State Head Taxes	890.00	30.00		
Yield Taxes	8.00			
Interest & Fees Collected	25.10	16.01	1.08	.70
Penalties Collected	54.50	25.00		
	<hr/>	<hr/>	<hr/>	<hr/>
	\$657,992.09	\$1,230.51	\$29.08	\$70.58

CR.**Remittances to Treasurer:**

Property Taxes	\$589,391.97	\$ 45.00	\$	\$
Poll Taxes	6,571.00	68.00	6.00	2.00
State Head Taxes	20,735.00	262.00		
National Bank Stock Tax	986.00			
Yield Taxes	874.55			
State Head Tax Penalties	54.50	25.00		
Interest	25.10	16.01	1.08	.70

Abatements Allowed:

Property Taxes	1,031.49	
Poll Taxes	404.00	18.00
State Head Taxes	945.00	48.00
Yield Taxes	9.10	

Uncollected Taxes —**December 31, 1952:**

Property Taxes	30,298.56	122.50		61.88
Poll Taxes	1,087.00	136.00	22.00	6.00
State Head Taxes	3,565.00	490.00		
Yield Taxes	2,013.82			
	<hr/>	<hr/>	<hr/>	<hr/>
	\$657,992.09	\$1,230.51	\$29.08	\$70.58

EXHIBIT C-2
TOWN OF LEBANON
Summary of Tax Sale Accounts
Period June 23 to December 31, 1952

DR.	Levies of:			
	1951	1950	1949	1943
Unredeemed Taxes —				
June 23, 1952	\$6,533.81	\$2,297.34	\$101.71	
Added Tax				4.71
Interest & Fees Collected	173.53	258.57	5.06	1.50
	<hr/>	<hr/>	<hr/>	<hr/>
	\$6,707.34	\$2,555.91	\$106.77	\$6.21
 CR.				
Remittances to Treasurer:				
A/c Redemptions	\$3,599.30	\$1,981.44	\$ 18.06	\$4.71
A/c Interest	173.53	258.57	5.06	1.50
Abated	10.00	64.88	67.40	
Unredeemed Taxes —				
December 31, 1952	2,924.51	251.02	16.25	
	<hr/>	<hr/>	<hr/>	<hr/>
	\$6,707.34	\$2,555.91	\$106.77	\$6.21

EXHIBIT D
TOWN OF LEBANON

**Summary of Town Clerk's Motor Vehicle
and Dog License Accounts**
Fiscal Year Ended December 31, 1952

DR.

Motor Vehicle Permits Issued:

Lebanon:

1951—Nos. 235021 — 235128	\$ 311.83
1952—Nos. 111601 — 114589)	
—Nos. 246401 — 246410)	22,813.21
	<hr/>
	\$23,125.04

West Lebanon:

1951—Nos. 113082 — 113100 &	
235146	\$ 61.79
1952—Nos. 114590 — 115300	5,212.54
	<hr/>
	5,274.33

Dog Licenses Issued:

440 @ \$ 2.00	\$ 880.00
41 @ \$ 5.00	205.00
3 @ \$12.00	36.00
	<hr/>
Less: Fees Retained—484 @ 20c	\$ 1,121.00
	<hr/>
	96.80
	<hr/>
	1,024.20
	<hr/>
	\$29,423.57

CR.

Remittances to Treasurer:

A/c Motor Vehicle Permits	\$28,399.37
A/c Dog Licenses	1,024.20
	<hr/>
	\$29,423.57

EXHIBIT E-1

TOWN OF LEBANON
Summary of Trust Fund Principal, Income and Investments
Fiscal Year Ended December 31, 1952

EXHIBIT E-2
TOWN OF LEBANON

Trust Fund Income and Expenditures—Checking Account
Fiscal Year Ended December 31, 1952

Balance—January 1, 1952 \$ 368.84

Receipts:

Income from Savings Accounts	\$1,912.09
Income from U. S. Bonds	688.75
Income from U. S. Bond on Hand	2.50
Income from Eldridge Estate,	
Land Rents	293.50
Withdrawal from Capital	
Reserve Fund	5,104.68
	<hr/>
	8,001.52
	<hr/>
	\$8,370.36

Expenditures:

Town of Lebanon—Taxes	\$ 145.20
Lebanon Cemetery Committee	1,727.32
West Lebanon Cemetery Committee	334.47
West Lebanon Village Fire Precinct	5,104.68
Old Ladies	40.26
Unitarian Society	64.15
Lebanon Public Library	838.37
	8,254.45

Balance—December 31, 1952 \$115.91

Proof of Balance

Balance in the National Bank of Lebanon

—As Per Statement Dated	
December 29, 1952	\$ 80.06
Less: Outstanding Check	64.15
	<hr/>
U. S. Treasury Bond—C-940331-G	\$ 15.91
	<hr/>
	100.00

EXHIBIT F
TOWN OF LEBANON

Summary of Receipts and Expenditures
Eldridge Land Account
Fiscal Year Ended December 31, 1952

Receipts

John & Priscilla Letson	\$ 21.00
G. L. & E. C. Lobdell	14.00
Frank Canillas	10.00
Blanche Simmonds	30.00
Floyd Eastman	30.00
Kenneth Lutz	10.00
Albina Jarvis	6.25
William Corrette	24.00
Nellie Pringle	6.25
Charles LaCasse	42.00
Town of Lebanon	100.00

	\$293.50

Expenditures

Town of Lebanon—Taxes	\$145.20
Lebanon Cemetery Committee	20.00
Lebanon Public Library	64.15
Unitarian Society	64.15

	\$293.50

EXHIBIT G
Municipal Court

Summary of Receipts, Expenditures and Proof of Balance
Fiscal Year Ended December 31, 1952

Balance—January 1, 1952 \$ 538.10

Receipts During Year:

Fines	\$4,187.00
Bail Forfeit	90.00
Support	2,204.00
Small Claims	361.21
Restitution	255.66
Wrists & Executions	12.15
Refunds	2.71
	7,112.73
	\$7,650.83

Expenditures During Year:

Motor Vehicle Dept.	\$2,427.00
Fish & Game Dept.	27.00
Labor Department	13.50
Support	2,284.00
Small Claims	343.77
Town of Lebanon	1,800.00
Restitution	235.66
Supplies	28.06
Special Justice	45.00
	7,203.99

Balance—December 31, 1952 \$446.84

Proof of Balance

Balance in the National Bank of Lebanon—As Per State- ment Dated December 31, 1952	\$ 619.04
Less: Outstanding Checks	172.20
	\$446.84

Reconciled Balance—
December 31, 1952 \$446.84

EXHIBIT H-1

TOWN OF LEBANON

Financial Report of Public Library
Fiscal Year Ended December 31, 1952

Balance—January 1, 1952	\$1,641.25
Receipts During Year:	
William S. Carter Fund	490.00
Town of Lebanon:	
Appropriation	\$3,000.00
Interest from Trustees of Trust Funds	838.37
	3,838.37
Income—Library Trust Funds	\$ 299.77
Dividends on Library Trust Stock	138.88
	438.65
	6,408.27
Expenditures:	
Books	\$ 653.32
Magazines	67.30
Librarian	1,200.00
Librarian Assistants	1,077.49
Janitor	660.00
Fuel	590.76
Lights	132.60
Water	15.60
Repairs & Improvements	347.97
Miscellaneous	120.94
Total Expenditures	\$4,865.98
Balance—December 31, 1952	1,542.29
	6,408.27

Proof of Balance

Balance in National Bank of	
Lebanon—As Per Statement	
December 29, 1952	\$1,791.07
Less: Outstanding Checks	248.78
<hr/>	
Reconciled Bank Balance—	
December 31, 1952	\$1,542.29

EXHIBIT H-2

TOWN OF LEBANON

Summary of Library Funds Held by Library Trustees
Fiscal Year Ended December 31, 1952

Fund	How Invested	On Deposit in Savings Banks	Account Number	Amount
William S. Ela	Amoskeag Savings Bank		92176	\$ 400.00
Emily Ferren	Amoskeag Savings Bank		92177	100.00
Alice B. Dewey	Dartmouth Savings Bank		30866	500.00
Charles M. Hildreth	Dartmouth Savings Bank		23483	2,500.00
David T. Ross	Mascoma Savings Bank		54149	100.00
Margaret S. Lothrop	Mascoma Savings Bank		16510	302.56
Charles M. Hildreth	Mascoma Savings Bank		16052	2,500.00
Hannah M. Wood	Mascoma Savings Bank		17417	50.00
Emma M. Morris	Mascoma Savings Bank		25677	380.43
Maria H. White	New Hampshire Savings Bank		57184	1,000.00
Universalist Society	New Hampshire Savings Bank		57186	300.00
Bella Eastman Estate	New Hampshire Savings Bank		57185	200.00
E. A. Tenney Estate	New Hampshire Savings Bank		65393	300.00
Emma M. Morris	New Hampshire Savings Bank		72614	1,097.66
				<hr/> \$9,730.65
				Total on Deposit in Savings Banks

Bank & Corporate Stocks

Maria H. White	5 Shares of Capital Stock of the National Bank of Lebanon	386	500.00
Emma M. Morris	8 Shares of Capital Stock of the American Telephone & Telegraph Company	BH-19607	800.00

Real Estate

William S. Ela	Land in Rear of Library	300.00	
	Total Library Funds—December 31, 1952		\$11,330.65

EXHIBIT I-1
TOWN OF LEBANON
Lebanon Cemetery Association
Fiscal Year Ended December 31, 1952

Balance—January 1, 1952 \$ 4,401.06

Receipts During Year:

Town Appropriation	\$4,394.36
Sale of Lots	285.00
Care of Lots	3,161.10
Trust Fund Income	1,659.39
Foundations	511.09
Gas Tax Refunds	48.70
	<hr/>
	10,059.64
	<hr/>
	\$14,460.70

Expenditures During Year:

Labor	\$7,263.90
Supplies & Tools	461.87
Truck Expense	336.45
Office Supplies & Postage	50.04
Water Rent	99.54
Insurance	91.77
New Truck	2,093.05
	<hr/>
	10,396.62
Balance—December 31, 1952	<hr/>
	\$4,064.08

Proof of Balance

Balance in the National Bank
of Lebanon—As Per Statement
Dated December 30, 1952 \$4,182.02

Less: Outstanding Checks:

#9344 — \$	3.00
9672 —	25.35
9673 —	15.94
9674 —	105.90
	<hr/>
	150.19

\$4,031.83
32.25
<hr/>

Add: Deposit Not Credited

\$4,064.08

Reconciled Balance —
December 31, 1952

EXHIBIT I-2
TOWN OF LEBANON
West Lebanon Cemetery Association
Summary of Account
Fiscal Year Ended December 31, 1952

Balance—January 1, 1952	\$2,153.28
Receipts During Year:	
Town Appropriation	\$1,200.00
Trust Funds	589.43
Other Receipts	1,337.50
	<hr/>
Total Receipts	3,126.93
	\$5,280.21
Expenditures During Year:	
Labor	\$1,729.95
Supplies	49.25
Freight & Postage	23.82
Repairs to Equipment	39.40
Seed & Fertilizer	108.57
New Fence	1,689.00
Surveying	4.00
Cemetery Plans	75.00
Moving Tree	3.50
Recording Deeds	5.00
Gas & Oil	15.89
Paint	14.20
Repairs to Mower	7.00
Plowing	32.50
Plants	5.75
Insurance	19.06
Water	6.35
	<hr/>
Total Expenditures	\$3,828.24
Balance—December 31, 1952	1,451.97
	\$5,280.21
Proof of Balance	
Balance in National Bank of	
Lebanon—As Per Statement	
December 22, 1952	\$1,451.74
Cash on Hand	.23
	<hr/>
Reconciled Balance —	
December 31, 1952	\$1,451.97

EXHIBIT J

TOWN OF LEBANON

**Town Officers' Surety Bonds
1952**

	Number	Amount	Term Beginning
Tax Collector:			
Milo L. Knight	S-45,568	\$26,000.00	March 11, 1952
Peerless Casualty Company			
Bert P. Shores		\$ 3,000.00	July 7, 1952
Peerless Casualty Company			
Bert P. Shores		\$26,000.00	July 7, 1952
Peerless Casualty Company			
Town Clerk:			
Irene C. Forrest	S-274856	\$ 5,000.00	March 11, 1952
The Century Indemnity Company			
Assistant Town Clerk:			
Gordon E. Plummer	S-274928	\$ 1,000.00	March 11, 1952
The Century Indemnity Company			
Clerk of Municipal Court:			
Ernest P. Conlon	S-300642	\$ 500.00	November 20, 1952
The Century Indemnity Company			

Treasurer:

Harold J. Townsend
The Century Indemnity Company

\$15,000.00 March 11, 1952

Trustees of Trust Funds:

Milo L. Knight
Peerless Casualty Company
Bert P. Shores
Peerless Casualty Company
J. J. Daniel Porter
Peerless Casualty Company

S-274832 \$15,000.00 March 11, 1952

S-45,567	\$10,000.00	March 11, 1952
S-45,569	\$10,000.00	March 11, 1952
S-94,703	\$10,000.00	March 11, 1952

SCHEDULE 1

Town Officers' Salaries

William D. Dubuque	\$ 3,750.00
Charles W. Goss	1,000.00
George H. Edson	1,000.00
Bert P. Shores	1,225.04
Milo L. Knight	1,224.96
Harold J. Townsend	500.00
	<hr/>
	\$ 8,700.00

SCHEDULE 2

Town Officers' Retirement

Town's Share	\$ 174.93
--------------	-----------

SCHEDULE 3

Town Clerk's Fees

Irene C. Forrest	\$ 2,026.55
Gordon E. Plummer	400.00
	<hr/>
	\$ 2,426.55

SCHEDULE 4

Town Officers' Expenses

William D. Dubuque	\$ 500.00
Charles W. Goss	100.00
George H. Edson	100.00
Bert P. Shores	150.00
Milo L. Knight	150.00
Town's Share of Retirement	21.42
Payroll	4,546.00
Supplies	331.57
Telephone bills	473.48
Town Officers Bonds & Insurance	338.83
Stamps & Envelopes	372.86
Miscellaneous	61.40
	<hr/>
	\$ 7,145.56

SCHEDULE 5
Election & Registration

Supervisors	\$ 400.00
Ballot Clerks	370.00
Moderators	85.00
Pr'nting	217.00
Newspaper advertising	91.47
Miscellaneous	116.49
	<hr/>
	\$ 1,279.96

SCHEDULE 6
Municipal Court Expenses

Mark E. Powers, Judge	\$ 1,000.00
Ernest P. Conlon, Clerk	300.00
Ernest P. Conlon, Probation Officer	600.00
Telephone	140.25
Supplies	19.73
	<hr/>
	\$ 2,059.98

SCHEDULE 7
Town Hall Repairs

Town Hall steps	\$ 304.50
Painting	1,744.00
	<hr/>
	\$ 2,048.50

SCHEDULE 8
Town Hall Expenses

Payroll	\$ 7,836.14
Town's Share of Retirement	189.07
Coal	2,445.74
Lights	1,843.31
Insurance	1,690.65
Supplies	1,402.09
Repairs	3,275.42
Equipment	104.24
Lebanon Water Works	127.19
Miscellaneous	131.61
	<hr/>
	\$19,045.46

SCHEDULE 9
Other Town Buildings

Coal—G.A.R. Hall	\$ 351.84
Insurance	212.56
Repairs	31.99
Supplies	17.59
Janitor Service	180.00
	<hr/>
	\$ 793.98

SCHEDULE 10
Police Department

Payroll	\$24,662.90
Town's share of retirement	621.74
Use of officers cars	143.80
Gas & oil	514.17
Repairs & Parts	29.35
Supplies	183.49
Telephone & Lights	749.00
Fuel oil—West Lebanon	104.01
Insurance	524.63
Cruiser	458.22
Miscellaneous Expenses	51.38
	<hr/>
Credit—Bicycle Registrations	\$28,042.69
	140.00
	<hr/>
Net Expenditures	\$27,902.69

SCHEDULE 11
Fire Department

Out of Precinct Fires	\$ 377.50
-----------------------	-----------

SCHEDULE 12
Health Department Incl. Hospitals

Hospitalization	\$ 6,500.00
Health Officer	101.50
Newspaper Advertising	17.00
	<hr/>
	\$ 6,618.50

SCHEDULE 13
Visiting Nurse

Lebanon Visiting Nurse Assoc.	\$ 1,000.00
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SCHEDULE 14
Milk Inspection

W. B. Mowers	\$ 300.00
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SCHEDULE 15
Vital Statistics

Fees	\$ 118.50
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SCHEDULE 16
Sewer Maintenance

Payroll	\$ 3,861.70
Insurance	179.54
Gas & Oil	635.85
Repairs & Parts	56.20
Supplies	96.30
Catch basins & Grates	120.00
Sewer tile	26.20
Miscellaneous	9.50
 Credits to Account	 \$ 4,985.29
 Net Expenditures	 101.59
	 \$ 4,883.70

SCHEDULE 17
Sewer Construction

Payroll	\$ 4,382.10
Gas & Oil	115.36
Supplies	488.79
Cummings Construction Co.—New Sewer	222.00
Trumbull-Nelson Co., Inc.—New Sewer	1,481.80
Surveying	332.75
Sewer tile	2,729.83
Right-of-Way	500.00
 Credits to Account	 \$10,252.63
 Net Expenditures	 172.33
	 \$10,080.30

SCHEDULE 18

Town Maintenance—Summer

Payroll	\$17,739.95
Gas & Oil	2,380.65
Diesel Oil	411.48
Welding	63.00
Equipment	3,054.00
Supplies	1,326.82
Repairs & Parts	4,091.71
Patch Material	1,216.90
Oil & Grease	288.97
Tires & re-caps	402.27
Tar	10,117.06
Telephone	79.30
Lights	24.03
Insurance	434.59
Bridge rent	480.00
Culverts	38.42
Moving Equipment	52.00
Roller rent	232.00
Miscellaneous	80.65
	<hr/>
	\$42,513.80

SCHEDULE 19

Town Maintenance—Winter

Payroll	\$16,646.04
Gas & Oil	3,474.45
Diesel Oil	1,271.50
Grease	250.88
Rent of trucks—snow removal	361.80
Supplies	620.21
Tires and re-caps	792.80
Water bill	28.97
Repairs & Parts	5,158.58
Patch Material	1,658.50
Salt	2,885.98
Welding	186.00
Culverts	1,868.15
Culvert—East Wilder Road	175.40
Telephone	61.03

Bridge rent	480.00
Equipment	504.70
Lights	108.48
Insurance	1,892.14
Garage floor	315.35
Miscellaneous	84.53
	<hr/>
Received for labor & use of equipment	\$38,910.09
	<hr/>
Net Expenditures	6,680.96
	<hr/>
	\$32,229.13

SCHEDULE 20

New Equipment

Bulldozer	\$ 7,875.00
Elgin Sweeper	10,560.48
Grader	12,300.00
Truck	5,000.00
Truck	2,184.90
	<hr/>
	\$37,920.38

SCHEDULE 21

Urban Aid Project

Treas. State of N. H.	\$ 6,230.00
Damages	19,200.00
Legal Expenses	303.98
	<hr/>
Credit to Account	\$35,733.98
	<hr/>
Net Expenditures	25.00
	<hr/>
	\$35,708.98

SCHEDULE 22

Town Dump

Payroll	\$ 1,082.00
Supplies	22.75
	<hr/>
	\$ 1,104.75

SCHEDULE 23**State Aid Construction—Class V**

Treas. State of N. H.	\$ 1,021.62
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SCHEDULE 24**Street Lighting**

Granite State Elec. Co.	\$16,333.38
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SCHEDULE 25**Libraries**

Lebanon Library	\$ 3,000.00
West Lebanon Library	2,000.00
	\$ 5,000.00

SCHEDULE 26**Old Age Assistance**

State of New Hampshire	\$18,635.26
Refunds from State	374.66
Net Expenditures	\$18,260.60

SCHEDULE 27**Town Poor**

Direct Relief	\$11,778.58
Administration	2,290.00
Transportation	180.00
Telephone	185.70
Postage & Supplies	11.00
Credits to Account	\$14,445.28
	1,616.40
Net Expenditures	\$12,828.88

SCHEDULE 28**Work Relief**

Payroll—labor	\$ 1,212.63
Credits to Account	108.48
Net Expenditures	\$ 1,104.15

SCHEDULE 29**Patriotic Services**

Memorial Day Expenses	\$ 221.00
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SCHEDULE 30**Parks & Playgrounds—Lebanon**

Payroll	\$ 87.75
Bulbs—Ball Park	165.13
Lights—Ball Park	170.80
Repairs	1,087.20
Rent of Ball Park	100.00
Rent of Logan Land	50.00
Supplies	489.81
New Equipment—Mower	114.50
Athletic Equipment—C.C.B.	75.75
Insurance	219.27
Transportation—Swim Program	500.00
Lions Club—Youth Program	100.00
Mowing Ball Parks	143.80
Credit to Account	\$ 3,304.01
Net Expenditures	\$ 3,294.01

SCHEDULE 31

Parks & Playgrounds—West Lebanon

Transportation—Swim Program	\$ 450.00
Mowing Parks	75.00
West Lebanon Civic Association	975.00
	<hr/>
	\$ 1,500.00

SCHEDULE 32

Dartmouth-Lake Sunapee Region

D.L.S. Region Association	\$ 500.00
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SCHEDULE 33

Band Concerts

Lebanon Band	\$ 700.00
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SCHEDULE 34

Cemeteries

Lebanon Cemetery	\$ 4,500.00
West Lebanon Cemetery	1,200.00
	<hr/>
	\$ 5,700.00

SCHEDULE 35

Blister Rust

Wm. H. Messeck, Jr.—State Forester	\$ 400.00
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SCHEDULE 36**Sidewalk Maintenance**

Payroll	\$ 2,255.52
Repairs & Parts	78.81
N. H. Tar & Asphalt Co.	1,100.00
Supplies	5.65
Insurance	262.56
	—————
	\$ 3,702.54

SCHEDULE 37**Sidewalk Construction**

N. H. Tar & Asphalt Co.	\$ 1,274.00
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SCHEDULE 38**Airport Construction—Lighting Project**

R. E. Beck, Engineer	\$ 550.26
Frank T. Cody Co.	30,510.64
Hudson & Ingram, blueprints	11.52
	—————
Long Term Note—Payment on Prin.	\$31,072.42
	2,500.00
	—————
Credits to Account	\$33,572.42
	25,681.67
	—————
Net Expenditures	\$ 7,890.75

SCHEDULE 39**Airport Maintenance**

Snow removal	\$ 484.77
Light bills	721.15
Maintenance of lights	559.50
Building Maintenance & Supplies	1,558.73
Insurance	166.13
Miscellaneous	40.00
	—————
	\$ 3,530.28

SCHEDULE 40
General Expenses

Legal Services	\$ 537.88
Newspaper advt.	252.10
Petty Cash	75.00
Listing poll taxes & dogs	275.00
Tax Commission Audit	357.99
Typing Tax Bills etc.	426.13
Employment Survey	200.00
Town's Share—Retirement System	67.04
Trustees of Trust Funds	200.00
Printing reports & survey cards	684.25
Supplies	60.96
Transfers, Recording Deeds, etc.	181.43
Employees Banquet	195.00
Care of West Lebanon clock	52.00
N. H. Registers	37.90
Directories	80.00
Miscellaneous	65.88
	<hr/>
Credits to Account	\$ 3,748.56
	<hr/>
Net Expenditures	\$ 3,392.84

SCHEDULE 41
Civilian Defense

Telephone bill	\$ 23.50
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SCHEDULE 42
County Tax

Bertram W. Pulsifer, County Treas.	\$28,397.86
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SCHEDULE 43
Precincts

Lebanon Precinct	\$31,000.00
West Lebanon Precinct	13,500.00
	<hr/>
	\$44,500.00

SCHEDULE 44
School District

Appropriation—1951	\$ 90,000.00
Appropriation—1952	235,269.80
	<hr/>
	\$325,269.80

SCHEDULE 45
Dog Damage

Dog License Tags	\$ 27.44
Newspaper advt.	4.50
Dog Damage	367.00
	<hr/>
	\$ 398.94

SCHEDULE 46
Interest

On Temporary Loans—	
National Bank of Lebanon	\$ 1,003.17
On Long Term Notes—	
Mascoma Savings Bank	659.66
National Bank of Lebanon	1,013.32
	<hr/>
Refund—Int. on Temporary Loan	\$ 2,676.15
	73.95
	<hr/>
Net Expenditures	\$ 2,602.20

SCHEDULE 47
Temporary Loans

National Bank of Lebanon	\$125,000.00
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SCHEDULE 48
Long Term Notes

Mascoma Savings Bank—Garage	\$22,800.00
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SCHEDULE 49
Bridge Construction

Treas. State of N. H.	\$15,950.00
Land Damages	200.00
Concrete	513.50
	<hr/>
	\$16,663.50

SCHEDULE 50
Tax Titles

Taxes Bought by Town	\$ 9,889.03
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SCHEDULE 51
Refunds

1951 Tax overpaid	\$ 2.00
1952 Head Tax overpaid	5.00
	<hr/>
	\$ 7.00

SCHEDULE 52
Head Tax

State of N. H.—1951 Collected	\$31,559.65
State of N. H.—1951 Penalties Collected	185.00
State of N. H.—1951 Uncollected	161.70
Head Tax Collection Fees	434.41
	<hr/>
	\$32,340.76

HEALTH OFFICER'S REPORT

I have had the usual number of reports of dumps and nuisances of all kinds, and again particularly concerning smoke and stench from attempts to burn garbage and green grass in incinerators.

I have also received several complaints of sewers which I have reported to the sewer department.

The following contagious diseases have been reported to me by doctors, nurses and parents: 71 cases of measles, 38 cases of chicken pox, 1 case of scarlet fever, 1 case of German measles, 12 cases of mumps, 1 case of pneumonia, and 2 cases of poliomyelitis.

The State Nurse assisted by our local doctors and nurses have held the usual clinics at the Community building.

The Mobile Chest X-ray unit was here for five days in November and was well patronized by our citizens.

I wish to thank the Selectmen, other town officers and all who have in any way assisted me in the discharge of my duties as your Health Officer.

Respectfully submitted,

GEORGE U. L. LEAVITT,

Health Officer

REPORT OF MILK INSPECTION FOR LEBANON

A close check has been made this year on Lebanon's milk supply not only by checking milk samples at intervals but also by checking producer facilities. We have also worked with state inspectors on barn inspection with ventilation, light and cleanliness being of prime importance here. Then utensils and milk rooms are also inspected. One case of high bacteria count was corrected by merely having the air hose to the milking machine cleaned more often.

An outstanding problem this year seems to be mastitis which is very dangerous in unpasteurized milk. In spite of the newer antibiotic in use today mastitis is the leading problem with some producers, not only in this area but nationwide. If cattle cannot be cured producers won't sell the milk from these cows and usually sell them for beef.

Bacteria counts have been better this year and butter fat is again averaging above 4.0%.

DR. W. B. MOWERS,

Milk Inspector

LIBRARIAN'S REPORT

For the Year Ending December 31st, 1952

Accession of books

By purchase	244
By gift	30
	—
Total	274
Books discarded or lost	175
Present number of books	10,334
Number of books in circulation Dec. 31, 1952	465
▼ Circulation for the year:	
Fiction	8267
Juvenile	4958
Non-fiction	3663
	—
Total	16,888

Money received and expended:

Received:

Cash on hand January 1, 1952	\$53.21
Received sale of books and papers	4.85
Received from fines	93.42
	—
Total	\$151.48

Expended:

Supplies, books, labor, etc.	\$90.31
Cash on hand	61.17
	—
Total	\$151.48

S. BLANCHE YOUNG,

Librarian

FINANCIAL REPORT OF PUBLIC LIBRARY
Fiscal Year Ended December 31, 1952

Balance—January 1, 1952 \$1,641.25

Receipts During Year:

William S. Carter Fund	\$490.00
Interest from	
Library Trust Funds	299.77
Dividends on Library	
Trust Stock	138.88
Town of Lebanon:	
Appropriation	\$3,000.00
Interest from	
Trustees of	
Trust Funds	838.37
	3,838.37
	\$4,767.02

Payments During Year:

Books	\$ 653.32
Magazines	67.30
Librarian	1,200.00
Assistants to Librarian	1,077.49
Janitor	660.00
Fuel	590.76
Lights	132.60
Water	15.60
Repairs & Improvements to property	347.97
Miscellaneous	120.94
	<hr/>
	\$4,865.98
Balance—December 31, 1952	1,542.29
	<hr/>
	\$6,408.27

Proof of Balance

Balance in National Bank of Lebanon As Per Statement
 Dated December 31, 1952 \$1,791.07
 less: Outstanding checks 248.78
 _____ \$1,542.29

**SUMMARY OF LIBRARY FUNDS
HELD BY LIBRARY TRUSTEES**

Fiscal Year Ended December 31, 1952

Fund	On Deposit in Savings Bank	Account Number	Amount
William S. Ela	Amoskeag Savings Bank	92176	\$ 400.00
Emily Ferren	Amoskeag Savings Bank	92177	100.00
Alice B. Dewey	Dartmouth Savings Bank	30866	500.00
Charles M. Hildreth	Dartmouth Savings Bank	23483	2,500.00
David T. Ross	Mascoma Savings Bank	5419	100.00
Margaret S. Lothrop	Mascoma Savings Bank	16510	302.56
Charles M. Hildreth	Mascoma Savings Bank	16052	2,500.00
Hannah M. Wood	Mascoma Savings Bank	17417	50.00
Emma M. Morris	Mascoma Savings Bank	25677	380.43
Maria H. White	New Hampshire Savings Bank	57184	1,000.00
Universalist Society	New Hampshire Savings Bank	57186	300.00
Bella Eastman Estate	New Hampshire Savings Bank	57185	200.00
E. A. Tenney Estate	New Hampshire Savings Bank	65393	300.00
Emma M. Morris	New Hampshire Savings Bank	72614	1,097.66
			\$ 9,730.65
	Total on Deposit in Savings Banks		

Bank and Corporate Stocks

Maria H. White	
5 Shares Capital Stock of National Bank of Lebanon	386
Emma M. Morris	
8 Shares Capital Stock of American Telephone & Telegraph Company BH-19607	800.00

Real Estate

William S. Ela	
Land in Rear of Library	300.00
Total Library Funds—December 31, 1952	<u>\$11,330.65</u>

**REPORT OF THE TRUSTEES
OF THE LEBANON PUBLIC LIBRARY**

Receipts

Cash on hand from last year	\$1,641.25
Receipts During Year:	
William S. Carter Estate	\$ 490.00
Maria H. White	
National Bank of Lebanon, dividend	50.00
Town of Lebanon	3,000.00
Interest, William S. Ela Fund	6.00
Interest, Emily Perrin Fund	1.50
Interest, David T. Ross Fund	2.26
Interest, Charles M. Hildreth Fund	125.77
Interest, Margaret S. Lathrop Fund	6.83
Interest, Hannah M. Wood Fund	1.13
Interest, Alice B. Dewey Fund	13.82
Interest, Maria H. White Fund	46.20
Interest, Bella Eastman Fund	9.24
Interest, Universalist Society Fund	13.85
Interest, E. A. Tenney Fund	13.85
Interest, Emma M. Morris Fund	59.32
Interest, Emma M. Morris Fund, American Telephone & Telegraph Co., dividends	72.00
Interest, Emma M. Morris Fund, American Tel. & Tel. Co., rights sold	16.88
Town of Lebanon, Eldridge Fund	591.59
Town of Lebanon, Eldridge Estate, land acc't.	64.15
Town of Lebanon, Whipple Fund	167.43
Town of Lebanon, Purmort Fund	15.20
	<hr/> 4,767.02
	<hr/> \$6,408.27

Payments

Books	\$ 653.32
Magazines	67.30
Librarian	1,200.00
Assistants to Librarian	1,077.49
Janitor	660.00
Fuel	590.76
Lights	132.60
Water	15.60
Repairs & Improvements to Property	347.97
Miscellaneous	120.94
Cash on hand	1,542.29
	—————
	\$6,408.27

TRUST FUNDS

Town of Lebanon, Trustee

Watson K. Eldridge Fund	Land Account
Gilman C. Whipple Fund	\$ 5,000.00
Martin V. Purmort Fund	500.00

Funds in Hands of Library Trustees

Universalist Society Fund, deposited in New Hampshire Savings Bank	300.00
Maria H. White Fund, deposited in New Hampshire Savings Bank	1,000.00
Maria H. White Fund, five shares National Bank of Lebanon stock	500.00
Bela Eastman Fund, deposited in New Hampshire Savings Bank	200.00
William S. Ela Fund, deposited in Amoskeag Savings Bank	\$400.00
Paid for land in rear of Library	300.00
	<hr/>
E. A. Tenney Fund, deposited in New Hampshire Savings Bank	700.00
David T. Ross Fund, deposited in Mascoma Savings Bank	300.00
Emily Perrin Fund, deposited in Amoskeag Savings Bank	100.00
Charles M. Hildreth Fund, deposited in Dartmouth Savings Bank	100.00
Charles M. Hildreth Fund, deposited in Mascoma Savings Bank	2,500.00
Margaret S. Lathrop Fund, deposited in Mascoma Savings Bank	2,500.00
	302.56

Hannah M. Wood Fund, deposited in Mascoma Savings Bank	50.00
Alice B. Dewey Fund, deposited in Dartmouth Savings Bank	500.00
Emma M. Morris Fund, eight shares American Telephone & Telegraph Co. stock (par value)	800.00
Emma M. Morris Fund, deposited in Mascoma Savings Bank	380.43
Emma M. Morris Fund, deposited in New Hampshire Savings Bank	1,097.66
	<hr/>
	\$11,330.65

WARREN P. PRESCOTT,
Treasurer for the Trustees

MUNICIPAL COURT OF LEBANON

1952

Cash on hand Dec. 31st, 1951 \$ 538.08

Receipts:

Fines	4,192.00
Support	2,214.00
Small Claims	361.21
Civil Writs	11.47
Restitution	255.66
Refunds	2.71
Bail Forfeit	90.00
Executions	1.64
	<hr/>
	\$7,128.69

Payments:

Motor Vehicle Dept.	2,426.50
Support	2,284.00
Fish & Game Dept.	27.00
Labor Dept.	13.50
Small Claims	340.72
Town of Lebanon	1,800.00
Restitution	255.66
Supplies, Postage	27.56
Special Justice	45.00
	<hr/>
Balance on hand Dec. 31, 1952	\$7,219.94
	\$ 446.83

ERNEST P. CONLON.

Clerk

PROBATION DEPARTMENT

Average number adults on probation	14
Average Juveniles on probation	4
Investigations—Adult	45
—Juvenile	62
New Probationers—Adult	11
—Juvenile	5
Collections:	
Support	\$2,298.00
Restitution	321.16
Fines	62.00
	—————
	\$2,597.16

ERNEST P. CONLON,
Probation Officer

REPORT OF POLICE DEPARTMENT
For Year Ending December 31, 1952

Arrests

Drunks	59
Disorderly Conduct	6
Assault	6
Lewd and Lascivious Conduct	2
Fugitive from Justice	3
Bastardy	1
Breaking and Entering	8
Carrying Concealed Weapon	1
Petty Larceny	3
Furnishing Liquor to Minors	2
Vagrancy	3
Non-Support	3
Resisting Arrest	2
 Total	 99

Motor Vehicle Violations

Operating under the influence of liquor	20
Speeding	57
Operating to endanger	13
Careless and Negligent	9
No license	10
Leaving the scene of accident	2
No registration	6
Failing to keep to right of highway	5
Permitting an unlicensed operator to operate	2
Failing to file (financial responsibility)	1
No inspection	6
Failing to stop for officer	4
 Total	 135

Parking Violations	77
Juvenile Arrests	10
Grand Total of Arrests	321
Tramps lodged	188
Doors & windows found unlocked or open and secured by night police	748
Complaints reported and investigated	1033
Motor vehicle accidents	217
No fatal accidents	0
Injuries caused from motor vehicle accidents	49
Automobiles reported stolen, all recovered	5
Amount of property reported stolen and recovered by police and returned to owner	\$4,312.00

Officers Now Working with Department

Chief, Clarence W. Wright
 Sergeant, Clayton S. Roy
 Regular Officer, Floyd M. Lackey
 Regular Officer, Raymond Roy
 Regular Officer, Clarence Hastings
 Regular Officer, Myrl Eaton
 Regular Officer, Henry Leavitt

Special Officers
 William Harriman
 Lucien White
 Clifton Barden
 Carroll Putnam
 George Leavitt

Respectfully Submitted,

C. W. WRIGHT,

Chief of Police

REPORT OF WELFARE DEPARTMENT

Board of Selectmen
Lebanon, N. H.

Gentlemen:

I wish to make the following report on the Welfare Department for the past year.

The cost per month was:

January	\$ 819.21
February	1,523.94
March	1,524.18
April	1,470.56
May	983.41
June	1,046.05
July	871.09
August	1,379.11
September	1,176.27
October	918.24
November	1,300.12
December	1,433.10
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	\$14,445.28

The money was expended for the following purposes:

Groceries	3,098.29
Boarding adults	2,429.00
Boarding children	3,008.08
Oil	638.95
Transportation	180.00
Rent	727.00
Clothing	750.11
Medicine	53.13
Coal	167.93
Telephone	185.70
Shoes	50.79
Supplies	11.00
Milk	59.68
Lights	24.99
Funerals	400.96
Hospitals	133.65
Administration	2,290.00
Miscellaneous	86.57
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	\$14,445.28

Collections for the past year amounted to \$1,616.40.

The work relief fund was used to very good advantage and \$1,212.63 was paid out for this purpose.

During the past year several cases were transferred from Town Aid to Old Age Pension, Aid to Dependent Children, and to Grafton County.

An interesting case during the past year was a Court case between Bethlehem and Lebanon. There were four children to be boarded out in this case. By my interpretation of the Settlement laws the town legally liable was Bethlehem but when I notified that Town they decided to fight the case. The Selectmen and I went to Concord where Commissioner of Welfare Barry arranged a hearing at Woodsville. This hearing was attended by Selectmen of Bethlehem, Overseer of the Poor and their Attorney, the Grafton County Commissioners and County Solicitor Jones, the State childrens Welfare representatives and ourselves. No agreement was reached at that time so Bethlehem appealed to the Superior Court. At the September term of the Superior Court held at Woodsville we appeared with Attorney Charles Tesreau, Bethlehem and their Attorney, Grafton County and Solicitor Jones. The Judge handed down a decision in favor of Lebanon. Had we lost this case or failed to protect our interests the cost to Lebanon would have been more than \$8,000.00. The cooperation of the Selectmen in appearing at these hearings and securing an attorney was greatly appreciated by this Department.

Thanking everyone who made the job an easier one,
I remain

Very truly yours,

WILLIAM J. MURPHY,

Overseer of the Poor

REPORT OF VISITING NURSE

The following is your Visiting Nurse's report for the year 1952.

Total number of visits made	1267
1. Number of families visited	204
2. Analysis of cases:	
A. Medical Nursing visits	1248
B. Surgical Nursing visits	4
C. Maternity Newborn care	15
D. Health Instruction	204
E. Clinics assisted at:	
1. Tuberculosis	1
2. Pre-school and immunization	3
3. Blood Bank	3
3. Pay Status of Visits:	
A. Number of free calls	16
Welfare	1
Casual	25
B. Number visits for which pay was received:	
1. Full pay from patients	931
2. Part pay from patients	212
3. Pay from Old Age Assistance from State	3
C. Pay from Insurance Co.	
John Hancock	6

Note: There were no calls made this year for the Metropolitan Insurance Co. and on December 31st, 1952 they discontinued the Nursing Service previously offered their policy holders.

Likewise on July 31st, 1953 John Hancock Insurance Company will discontinue the Nursing Service offered their policy holders.

Respectfully submitted,

HELEN C. CARR,

R. N.

N. H. DEPARTMENT OF HEALTH

The following is a report of the activities carried on in Lebanon and West Lebanon for the year 1952 by the N. H. Department of Health.

Lebanon:

A Child Health Conference was held at the Carter Community Building on March 18, 1952. A total of 31 babies and pre-school children were given a thorough physical examination by local physicians.

A series of three immunization clinics were held on March 18, April 15, and May 13, 1952. A total of 184 children attended these clinics. Infants under 1 year 18, pre-school children 119, school age children 47.

Immunizations given	
Smallpox vaccinations	70
Triple Toxoid (Diphtheria, Tetanus, & Whooping Cough)	18 3 treatments
Triple Toxoid Booster	38
Double Toxoid (Diphtheria & Tetanus)	4

The State Nurse was assisted at these clinics by a committee of local ladies from the American Legion Auxiliary, Mother's Club and Fireman's Auxiliary, with Mrs. Lester Follansbee as local chairman. The local District and School Nurses also assisted.

West Lebanon

A Child Health Conference was held at the Library on March 13, 1952. Three children were given physical examinations by a local physician.

A series of three immunization clinics were held on March 13, April 10, and May 8, 1952. A total of 50 infants, pre-school and school children attended these clinics.

Immunizations given	
Smallpox vaccinations	17
Triple Toxoid Booster (Diphtheria, Tetanus, Whooping Cough)	11
Whooping Cough Booster	3
Double Toxoid Booster (Diphtheria, Tetanus)	1
3 Triple Toxoid treatments	3
2 Double Toxoid treatments	2

The State Nurse was assisted at these clinics by Mrs. Carlo DeVincentis and a group of local ladies. She was also assisted by the local District and School Nurse.

I wish to extend my appreciation for the assistance given me at these clinics.

Sincerely,

LOIS W. BARTON, R. N.

Public Health Nurse,

N. H. Department of Health

STATE FORESTER'S REPORT

December 17, 1952

Mr. William D. Dubuque, Chairman
Board of Selectmen
Lebanon, N. H.

Gentlemen:

At its annual meeting on March 11, 1952 your town voted an appropriation for White Pine Blister Rust Control, to be spent in cooperation with this Department. In addition to this action, there were 104 other towns and cities making available funds for blister rust work, in fact, the total funds appropriated amounted to more than any one year since the control of this disease was undertaken.

Conforming to our annual custom with towns co-operating in this program, we are attaching a statement briefly summarizing the accomplishments in your town during the 1952 season.

The details of blister rust control are many and varied, and therefore, it is impossible to mention them all in a brief report. Such information as to the location of the pine protected in 1952 or previously, infected white pine growth, or other points pertinent to this program will be gladly given by the District Leader who supervised the work in your town. His name and address are given below.

Yours very truly,

WILLIAM H. MESSECK, Jr.

State Forester

Mr. Geo. F. Richardson, Jr.
Harrison Block, Lebanon, N. H.

White Pine Blister Rust Control
Financial Statement
Town of Lebanon
1952

Expended from town funds	\$224.20
Cooperative funds expended	217.68
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Total	\$441.88
Received from town	\$400.00
Expended from town funds	224.20
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Balance of town funds	\$175.80
Area covered	1,351 acres
Currant and gooseberry bushes destroyed	6,957

The balance of town funds will be held here and expended next season, unless otherwise requested by the town.

